

House Bill 114

By: Representatives Clark of the 147th, Williams of the 148th, Beverly of the 143rd, Paris of the 142nd, Blackmon of the 146th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use taxes, so as to remove the sunset provision for an
3 exemption from state sales and use tax for certain qualified job training organizations; to
4 provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use taxes, is amended by revising subparagraph (A) of paragraph (98) as
9 follows:
10 "(98)(A) ~~For the period beginning July 1, 2017, and ending June 30, 2020, sales~~ Sales
11 of tangible personal property and services to a qualified job training organization when
12 such organization obtains an exemption determination letter from the commissioner."

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.